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PATENT  
1422-0477P



IN THE U.S. PATENT AND TRADEMARK OFFICE

Applicant: SAWAI et al. Conf.: 3707  
Appl. No.: 09/859,419 Group: 1711  
Filed: May 18, 2001 Examiner: J. M. COONEY  
For: POLYURETHANE FOAM

REPLY UNDER 37 C.F.R. § 1.111

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

January 16, 2004

Sir:

In response to the Examiner's Office Action dated October 16, 2003, the following remarks are respectfully submitted in connection with the above-identified application.

**Amendments to the Specification** begin on page 2 of this paper;

**Amendments to the Claims** are reflected in the Listing of Claims which begins on page 3 of this paper;

**Remarks** begin on page 6 of this paper.